eMARS 310
Operating and Management Budgets

Customer Resource Center
eMARS Training
Phone: 502-564-9641
email: Finance.crcgroup@ky.gov
http://crc.ky.gov
http://finance.ky.gov/internal/emars/

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eMARS Operating and Management Budgets

1 – Orientation

This course will provide eMARS users with a working knowledge of how the Operating budget process works from the enactment of the Appropriations Bills through budget modifications, budget balances, and budget reporting. The tools necessary to view and analyze the operating budget in eMARS will be provided in this course. We will also step through the management budget process that will be used in eMARS to handle decentralized budgeting needs.

The Commonwealth will continue to use BRASS for entering all operating budget transactions. Management budgets will be handled through Excel spreadsheets or directly entered in eMARS using the Management Budget (OB1) document.

Capital budget topics will be covered under a different course: 320 Capital and Revenue Budgets.

Prerequisites

You should have completed the following courses before continuing:

- eMARS 101 Intro to eMARS
- eMARS 101 Into to eMARS Independent Study Guide
- eMARS 110 Chart of Accounts

Learning Objectives

At the conclusion of this session, you will be familiar with:

- The Commonwealth's budget enactment process
- Unobligated, Unexpended Accrued and Year-to-date (YTD) Unexpended Accrued budget balances
- Operating budget controls in eMARS including budget levels, expenditure control, and how to calculate available budget
- Management budget establishment and adjustment process in eMARS

At the conclusion of this session, you will be able to:

- Calculate available budget for payment processing
- Complete the eMARS Management Budget Spreadsheet
- Process a Management Budget (OB1) document
- Complete an SAS-14 document (Account Maintenance form)

2 – Budget Basics

Budget Process

The Commonwealth of Kentucky has a biennial budget process. Every two years the legislature and the Governor work to pass a legislatively enacted budget. This budget, commonly referred to as the Appropriations Bills, establishes the expenditure budget amounts by Fund (General Fund, Tobacco Fund, Road Fund, Restricted Funds and Federal Funds). Once the Commonwealth has an enacted budget, the Office of State Budget Director (OSBD) begins the process of implementing the budget.

Appropriation and Allotment Process and Due Dates

The Governor's Office for Policy and Management (GOPM) will set up the initial operating budget Appropriations in accordance with the Appropriations Bills and does not require any action on the part of agencies.

Prior to the beginning of each fiscal year, agencies submit a schedule of quarterly Allotments of Appropriations as required by KRS 48.610. GOPM initiates the Allotment request process through communication with all state government organizational entities. The communication process outlines the Allotment Request process and all of the guidelines on preparing the Allotment information.

Allotment changes occur during a fiscal year. Allotment modifications are done through the authority of KRS 48.600-48.630 and the provisions of the Appropriations Acts.

Appropriation modifications are processed on a quarterly schedule. The table below shows the due date the request must be received by GOPM, the report date to the Legislative Research Commission (LRC) and the effective date of the Appropriation modifications for each quarter.

QUARTER	DUE DATE TO GOPM	REPORT DATE TO LRC	EFFECTIVE DATE OF APPROPRIATION MODIFICATION
1st Quarter	June 15	July 1	August 1
2nd Quarter	September 15	October 1	November 1
3rd Quarter	December 15	January 1	February 1
4th Quarter	March 15	April 1	May 1

Requests for Appropriation modifications must be submitted to GOPM on or before the due date for the modification to be acted upon.

BRASS is the software tool used to establish the operating budget in the eMARS system. Appropriations (Function Group) and Allotments (Function Type) are entered into BRASS and subsequently loaded to eMARS. BRASS Budget Execution training is offered to assist users with BRASS.

Chart of Accounts

In eMARS, chart of account elements are used to identify and classify all financial and budget data. For operating budgets, eMARS will utilize the following central chart of account elements:

- **CAFR Fund Type** - defines the budgetary fund as outlined in the Appropriations Bills (General, Tobacco, Road, Restricted, Federal)
- **Cabinet** - defines the Organizational structure
- **Function Group** - defines the Appropriations as outlined in the Appropriations Bills
- **Function Type** – defines the Allotment breakdown below the Appropriation level
- **Fund Type** – is the current MARS fund
- **Object Type** – defines the objects of expenditures (e.g. Personnel, Operating, Grants Loans and Benefits, Debt Service and Capital Outlay)

CAFR Fund Type and Fund Type Crosswalk

As stated earlier, Appropriations will be entered at the Budgetary Fund (CAFR Fund Type) level. The following table shows the relationship between the eMARS CAFR Fund Type and eMARS Fund Type:

eMARS Appropriation Fund (CAFR Fund Type)	eMARS CAFR Fund Type Name	eMARS Allotment Fund (Fund Type)	eMARS Fund Type Name
GNRL	General Fund	0100	General Fund
ROAD	Road Fund	1100	Road Fund
FDRL	Federal Funds	1200	Federal Fund
FDRL	Federal Funds	6200	Unemployment Benefits Fund
RSTD	Restricted Funds	1300	Agency Revenue Fund
RSTD	Restricted Funds	2100	State Parks Fund
RSTD	Restricted Funds	2200	State Fair Board Fund
RSTD	Restricted Funds	2400	Insurance Administration Fund
RSTD	Restricted Funds	2900	Horse Park Commission Fund
RSTD	Restricted Funds	3100	Fleet Management Fund
RSTD	Restricted Funds	3200	Computer Services Fund
RSTD	Restricted Funds	3500	Prison Industries Fund
RSTD	Restricted Funds	3600	Central Printing Fund
RSTD	Restricted Funds	3700	Property Management Fund

eMARS Appropriation Fund (CAFR Fund Type)	eMARS CAFR Fund Type Name	eMARS Allotment Fund (Fund Type)	eMARS Fund Type Name
RSTD	Restricted Funds	3800	Risk Management Fund
TBCO	Tobacco Fund	6350	Tobacco Settlement Trust Fund

Budget Structure and Levels

A budget structure is the framework that determines the type of budget. Budget structures consist of levels that correspond to increasingly more detailed levels of budgeting. Kentucky's operating budget structure is composed of three levels with the following chart of account elements:

Level 1 (Appropriation) – CAFR Fund Type, Cabinet, Function Group

Level 2 (Allotment)[1] – CAFR Fund Type, Cabinet, Function Group, Function Type, Fund Type

Level 3 (Object Type)[2] – CAFR Fund Type, Cabinet, Function Group, Function Type, Fund Type, Object Type

Example of an eMARS Budget Structure

	eMARS
Appropriation	RSTD-31-765A
Allotment	RSTD-31-765A-765B-1300-Qtr
Appropriation	GNRL-31-765A
Allotment	GNRL-31-765A-765B-0100-Qtr
Object Type	GNRL-31-765A-765B-0100-1

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[1] Allotted by quarter
[2] For General Funds only

3 – Operating Budget

The Operating Budget provides for the operational needs of the many offices of the Commonwealth including employee salaries, fringe benefits, overhead costs and funds to be used for various benefit programs. In eMARS, expenditure budget control is established at the following three levels:

- Appropriation (Function Group)
- Allotment (Function Type)
- Object Type – General fund only

The General Assembly appropriates funds for specific Appropriation Units such as Office of State Budget Director. These Appropriation Units are listed in the Appropriations Bills. There is a separate Appropriation (Function Group) code established for each Appropriation Unit. These Appropriation (Function Group) codes must be unique statewide. Therefore, no two programs will have the same Appropriation (Function Group) code assigned. Note that although the value (e.g. 765A) associated with an agency's Appropriation (Function Group) code may be the same for multiple CAFR Fund Types, the Appropriations are distinct in eMARS because they are associated with different funds.

For example, if an agency has three CAFR Fund Types, the agency will have three Appropriation (Function Group) records in eMARS. Different CAFR Fund Types include General Fund, Restricted Funds and Federal Funds. The sum of an agency's CAFR Fund Types equals the total budget for that agency.

An Allotment (Function Type) is a lower level breakdown of an Appropriation (Function Group). For example, the Appropriation (Function Group) for the Office of State Budget Director (765A) is divided into three Allotments (Function Types) as follows:

- 765B   Budget and Policy Analysis
- 765C   Economic Analysis
- 765D   Policy and Research

In eMARS, allotments will be broken down into quarterly time periods. This will allow spending to be controlled within the quarterly time period. For this example, assume Allotment (Function Type) 765B for Budget and Policy Analysis is for $1,000,000 and is broken out into quarter as follows:

Quarter 1 (July-Aug-Sept)	$300,000
Quarter 2 (Oct-Nov-Dec)	$300,000
Quarter 3 (Jan-Feb-Mar)	$200,000
Quarter 4 (Apr-May-June)	$200,000
765B Budget and Policy Analysis Total:	**$1,000,000**

Allotments (Function Types) established in the General Fund (0100) will be setup with an associated Object Type. For this example, assume Allotment (Function Type) 765B for Budget and Policy Analysis also has the following breakout by Object Type:

Object Type 1 (Personnel)	$600,000
Object Type 3 (Operating)	$250,000
Object Type 4 (Grants, Loans and Benefits)	$150,000
765B Budget and Policy Analysis Total:	**$1,000,000**

LEVEL 1 – APPROPRIATION (FUNCTION GROUP)

Appropriations

Fiscal Year 2006 *Office of State Budget Director*

      Function Group – 765A
      CAFR Fund Type – GNRL (General Fund)
      Appropriation Total $2,055,200

LEVEL 2 – ALLOTMENT (FUNCTION TYPE)

765A   *Office of State Budget Director*

Appropriation Total	**$2,055,200**

Allotments

765B	*Budget and Policy Analysis*	**$1,000,000**
765C	*Economic Analysis*	**$655,200**
765D	*Policy and Research*	**$400,000**
Total Allotments		**$2,055,200**

Accounting transactions are recorded at the Function level which infers the Appropriation (Function Group) and Allotment (Function Type). These relationships are discussed in the eMARS Chart of Accounts class.

Budget Balances and Controls

Budget balances and controls are used to determine if there is sufficient budget prior to an accounting transaction posting. For the General fund, there are more controls than any other fund. For example, a General Fund transaction will edit against the Appropriation control, Allotment controls and the Object control. Restricted Funds will only edit against the Appropriation control and Allotment controls since Restricted Funds are not budgeted at the Object level. The following is an explanation of these controls:

APPROPRIATION CONTROL

At the Appropriation level, the budget control is called Unobligated.

- **Unobligated** = Current Budget[3] – Encumbered – Cash Expenses[4] – Accrued Expenses[5]

Based on the formula above, calculate the Unobligated balance for the following:

> Current Budget = $100
> Pre-Encumbered = $25
> Encumbered = $25
> Accrued Expenses = $10
> Cash Expenses = $50
> Unobligated = _____ [6]

ALLOTMENT CONTROL

At the Allotment level, the budget controls are called Unobligated and YTD (Year-to-Date) Unexpended Accrued. Expenditures and budget documents will edit against both of these controls while encumbrance documents will only edit against the Unobligated control.

- **Unobligated** = Current Budget – Encumbered – Cash Expenses – Accrued Expenses

- **YTD Unexpended Accrued** = YTD Allotments[7] – Accrued Expenses – Cash Expenses

Based on the formulas above, calculate the Unobligated and YTD Unexpended Accrued for the following:

> Current Budget = $100
> YTD Allotments = $65
> Pre-Encumbered = $25
> Encumbered = $25
> Accrued Expenses = $10
> Cash Expenses = $50
> Unobligated = _____ [8]
> YTD Unexpended Accrued = _____ [9]

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[3] Current Budget = Adopted + Amendments
[4] Cash Expenses = expenditures where the payment has been authorized and submitted to the vendor
[5] Accrued Expenses = expenditures where the payment has been authorized but payment has not been submitted to vendor
[6] Unobligated = $15
[7] YTD Allotted = sum of the quarterly allotments to date
[8] Unobligated = $15
[9] YTD Unexpended Accrued = $5

OBJECT CONTROL

At the Object level, the Allotment budget control is called Unobligated. This Allotment control will be used for the General fund only and is an annual value. Expenditure, budget and encumbrance documents for the General fund will edit against this control.

- **Unobligated** = Current Budget – Encumbered – Cash Expenses – Accrued Expenses

Based on the formula above, calculate the Unobligated for the following:

Current Budget = $50
Pre-Encumbered = $5
Encumbered = $10
Accrued Expenses = $10
Cash Expenses = $5
Unobligated = _____ [10]

Assume the following for allotment GNRL-31-765B-765A-0100:

Allotment:	GNRL-31-765A-765B-0100		$1,000,000

Quarterly Allotments:	GNRL-31-765A-765B-0100	Quarter 1	$300,000
	GNRL-31-765A-765B-0100	Quarter 2	$300,000
	GNRL-31-765A-765B-0100	Quarter 3	$200,000
	GNRL-31-765A-765B-0100	Quarter 4	$200,000
	Total Quarterly Allotments		**$1,000,000**

Object Allotments:	GNRL-31-765A-765B-0100-1	$600,000
	GNRL-31-765A-765B-0100-3	$250,000
	GNRL-31-765A-765B-0100-4	$150,000
	Total Object Allotments	**$1,000,000**

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[10] Unobligated = $25

It is currently the second quarter of the fiscal year, the available budget amounts are as follows:

> Allotment Current Budget = $1,000,000
>
> YTD Allotments = $600,000
>
> Object Type 1 (Personnel) Current Budget = $600,000
>
> Object Type 3 (Operating) Current Budget = $250,000
>
> Object Type 4 (Grants Loans and Benefits) Current Budget = $150,000

Expenditures and Encumbrances to date are as follows:

> Pre-Encumbered = $25,000
>
> Encumbered = $55,000
>
> Accrued Expenses = $15,000
>
> Cash Expenses = $435,000

Allotment Level Budget Balances are as follows:

> **Allotment Level Unobligated = $495,000 (1,000,000-55,000-15,000-435,000)**
>
> **Allotment Level YTD Unexpended Accrued = $150,000 (600,000-15,000-435,000)**

Object Type 3 (Operating) Expenditures and Encumbrances to date are as follows:

> Pre-Encumbered = $5,000
>
> Encumbered = $10,000
>
> Accrued Expenses = $5,000
>
> Cash Expenses = $100,000

Object Type 3 (Operating) Budget Balances are as follows:

> **Object Type 3 (Operating) Unobligated = $135,000 (250,000-10,000-5,000-100,000)**

A vendor has submitted an invoice for office supplies (E321) for $50,000 that will be paid for from the General Fund. Can the vendor be paid?[11] Why? To determine if there is sufficient budget to process the payment, we must check the budget balances we discussed previously.

For the General fund, there are more checks than for any other fund. In the General fund, we must determine if there is enough Unobligated at the Object level. In this example, the $50,000 is less than the Unobligated balance for Object Type 3 ($135,000). Additionally, we must also determine if there is enough Unobligated and YTD Unexpended Accrued balance at the Allotment level. In this example, the $50,000 is less than the Allotment Unobligated ($495,000) and the Allotment YTD Unexpended Accrued ($150,000). Therefore, the vendor can be paid.

Let's change the scenario. Assume that the vendor invoice is for $140,000 instead of $50,000. Can the vendor be paid?[12] Why? In this example, the $140,000 is less than the Allotment Unobligated ($495,000) and less than the Allotment YTD Unexpended Accrued ($150,000). However, the $140,000 exceeds the Object Unobligated balance ($135,000). Therefore, the vendor cannot be paid.

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[11] YES.
[12] NO.

What if we need to process an encumbrance for Print Shop Supplies (E319 – Object type 3) for $130,000. Can the encumbrance be processed?[13] Why? Encumbrance transactions edit against the Unobligated balances <u>only</u>. In this example, the $130,000 is less than the Object Unobligated ($135,000) and less than the Allotment Unobligated ($495,000). What if the amount is $140,000, can the contract be processed?[14] Why? The $140,000 is greater than the Object Unobligated ($135,000).

In funds other than the General fund, the budget balances to consider when processing an accounting transaction are Unobligated and YTD Unexpended Accrued at the Allotment level.

The first exercise that will be completed later allows you to practice using the budget inquiry pages to determine if sufficient budget balance exists prior to an accounting transaction posting.

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[13] YES.
[14] NO.

Exercise - Log in to eMARS

You will use a Student ID to access the training database during class. These IDs are only set up for the training environment. Your User ID for the production environment will be assigned along with a new password when eMARS is implemented.
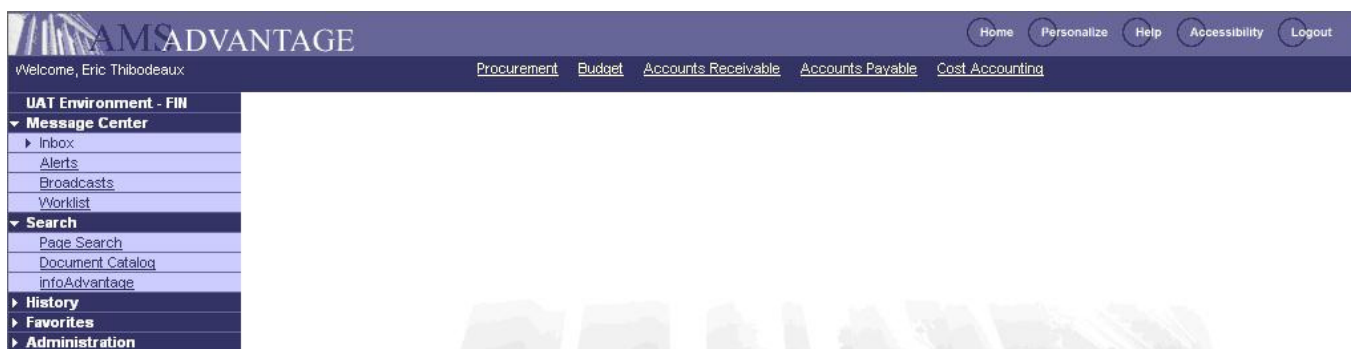
1. From the Login page, enter the following information:

Required Fields	Values
User Name	Enter the Student ID shown on your student card. **NOTE: User Names are case sensitive.**
Password	Enter the Password and click **Login**. **NOTE: Passwords are case sensitive.**

The Home Page appears.

eMARS Home Page

Budget Inquiries

Four inquiry pages are available in eMARS to break down these budget balances and look into the individual transactions that make them up. They are:

- Appropriation (BQ3LV1)
- Allotment Program (BQ3LV2)
- Allotment (link on the Allotment Program BQ3LV2 page)
- Object Allotments (BQ3LV3)

Budget inquiry pages have links at the bottom of a page which allow the following:

- **Previous Level** displays the previous level of the budget structure.
- **Next Level** displays the next level of the budget structure
- **Allotments** displays the quarterly allotments. This link is only available on the Allotment Program (BQ3LV2) page.
- **Appropriation Summary** opens the Appropriation Summary (ESUM3L1) page.
- **Allotment Program Summary** opens the Allotment Program Summary (ESUM3L2) page.
- **Object Summary** opens the Object Summary (ESUM3L3) page.

Appropriation (BQ3LV1) Inquiry Page

The Appropriation Inquiry Page provides information for Appropriation balances. Some of the key fields are defined below:

Budget Actuals

- Accrued Expenses = expenditures where the payment has been authorized but payment has not been submitted to the vendor. (The payment request document has been completed but the check/EFT has not been generated.)

- Cash Expenses = expenditures where the payment has been authorized and submitted to the vendor. (The payment request document has been completed and the check/EFT has been generated.)

- Actual Expenses = Accrued Expenses + Cash Expenses

- Unobligated = Current Budget – Encumbered – Accrued Expenses – Cash Expenses

- Unexpended Accrued = Current Budget – Accrued Expenses – Cash Expenses

Budgeted Amounts

- Adopted = Appropriations included in the Appropriations Bills and any Special Legislation

- Amendments = any changes that occur after the enactment of the Appropriations Bills

- Current Budget = Adopted + Amendments

- Total Current LVL2 = sum of Allotments

- Total Adopted LVL2 = sum of Allotment amounts as enacted during the Allotment Request process

Allotment Program (BQ3LV2) Inquiry Page

AMSADVANTAGE

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Welcome, Jenny Cox

Procurement   Budget   Accounts Receivable   Accounts Payable   Cost Accounting

Budget
Save Restart Save All Cl
Operating Budgets
Inquiries
  ✓ Appropriation Inquiry (BQ3
  ✓ Allotment Inquiry (BQ3LV2
  Object Allotment Inquiry (B
  Appropriation Summary (B
  Allotment Summary (ESUM
  Object Allotment Summary
  Cash Balances (CBALSQ1
Capital Budgets
Management Budgets

Allotment Program

Menu Quick Search

	BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Current Budget	Encumbered	Actual Expenses	Unobligated
✓	2006	FDRL	39	7580	758C	1200	$1,000,000.00	$0.00	($160.00)	$1,000,160.00
	2006	FDRL	45	075X	075A	1200	$1,000,000.00	$0.00	$0.00	$1,000,000.00
	2006	FDRL	53	728S	728A	1200	$1,000,000.00	$0.00	$0.00	$1,000,000.00
	2006	GNRL	31	030A	030B	0100	$28,850,900.00	$0.00	$0.00	$28,850,900.00
	2006	GNRL	31	030P	030Q	0100	$24,504,100.00	$0.00	$0.00	$24,504,100.00
	2006	GNRL	31	035W	035A	0100	$3,668,500.00	$0.00	$0.00	$3,668,500.00
	2006	GNRL	31	035W	035D	0100	$4,739,700.00	$0.00	$0.00	$4,739,700.00
	2006	GNRL	31	035W	035E	0100	$3,239,500.00	$0.00	$0.00	$3,239,500.00

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Search

▾Budget Actuals

Purchase Reservations : $0.00   Uncommitted : $1,000,160.00
Pre-Encumbered : $0.00   Unobligated : $1,000,160.00
Encumbered : $0.00   Unexpended Cash : $1,000,160.00
Accrued Expenses : $0.00   YTD Unexpended Accrued : $750,160.00
Cash Expenses : ($160.00)   Unexpended Accrued : $1,000,160.00
Actual Expenses : ($160.00)

▾Budgeted Amounts

Adopted : $1,000,000.00   Budget Reserve : $0.00
Allocated : $0.00   Transfer Out : $0.00
Amendments : $0.00   Transfer In : $0.00
Carry Forward : $0.00   Original Budget : $1,000,000.00
Reversions : $0.00   Current Budget : $1,000,000.00
                                     Total Current LVL3 : $0.00
                                     Total Adopted LVL3 : $0.00
                                     Total Allotted : $1,000,000.00
                                     YTD Allotments : $750,000.00

▾General Information

BFY : 2006   Name : 2006-FDRL-39-7580-758C
CAFR Fund Type : FDRL   Manager :
Cabinet : 39
Function Group : 7580   Description :
Function Type : 758C
Fund Type : 1200   Active : ☑
                              House Bill Number :
                              Start Date :
                              End Date :

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Modified Budget Line Controls Allotments Next Level Previous Level Allotment Program Summary

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The Allotment Program Inquiry Page provides information for Allotment balances. Some of the key fields are defined below:

Budget Actuals

- Accrued Expenses = expenditures where the payment has been authorized but payment has not been submitted to the vendor. (The payment request document has been completed but the check/EFT has not been generated.)
- Cash Expenses = expenditures where the payment has been authorized and submitted to the vendor. (The payment request document has been completed and the check/EFT has been generated.)
- Actual Expenses = Accrued Expenses + Cash Expenses
- Unobligated = Current Budget – Encumbered – Accrued Expenses – Cash Expenses
- YTD Unexpended Accrued = YTD Allotments – Accrued Expenses – Cash Expenses
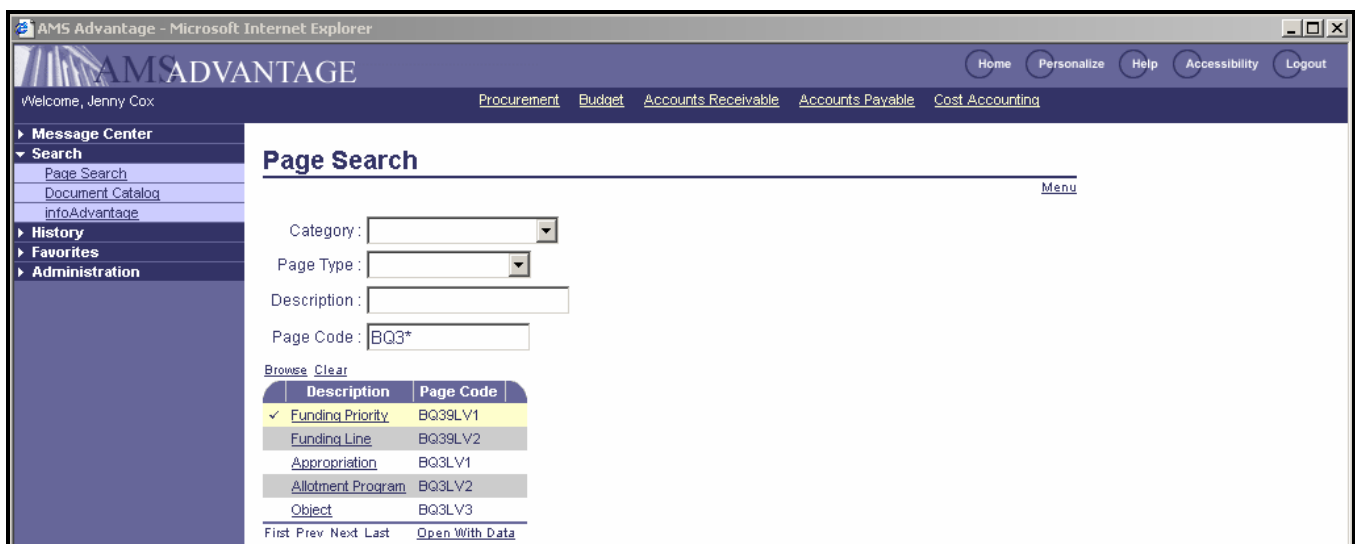- Unexpended Accrued = Current Budget – Accrued Expenses – Cash Expenses

Budgeted Amounts

- Adopted = Appropriations included in the Appropriations Bills and any Special Legislation Appropriations
- Amendments = any changes that occur after the enactment of the Appropriations Bills
- Current Budget = Adopted + Amendments
- Total Current LVL3 = sum of the Object Type amounts
- Total Adopted LVL3 = sum of the Object Type amounts as enacted during the Allotment Request process
- Total Allotted = sum of the quarterly Allotments
- YTD Allotments = sum of the quarterly Allotments to date

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Allotments Inquiry Page

The Allotment Inquiry Page provides information for the quarterly Allotment balances. These balances are quarterly amounts only and do not reflect any Year-to-Date or annual amounts.

Object (BQ3LV3) Inquiry Page

Object

Menu Quick Search

	BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Object Type	Current Budget	Encumbered	Actual Expenses	Unobligated
✓	2006	GNRL	31	030A	030B	0100	1	$25,027,000.00	$0.00	$0.00	$25,027,000.00
	2006	GNRL	31	030A	030B	0100	3	$3,823,900.00	$0.00	$0.00	$3,823,900.00
	2006	GNRL	31	030A	030B	0100	4	$0.00	$0.00	$0.00	$0.00
	2006	GNRL	31	030A	030B	0100	5	$0.00	$0.00	$0.00	$0.00
	2006	GNRL	31	030A	030B	0100	6	$0.00	$0.00	$0.00	$0.00
	2006	GNRL	31	030A	030B	0100	7	$0.00	$0.00	$0.00	$0.00
	2006	GNRL	31	030P	030Q	0100	1	$23,308,100.00	$0.00	$0.00	$23,308,100.00
	2006	GNRL	31	030P	030Q	0100	3	$1,196,000.00	$0.00	$0.00	$1,196,000.00

First Prev Next Last

Search

Budget Actuals

Purchase Reservations :	$0.00		Uncommitted :	$25,027,000.00
Pre-Encumbered :	$0.00		Unobligated :	$25,027,000.00
Encumbered :	$0.00		Unexpended Cash :	$25,027,000.00
Accrued Expenses :	$0.00		Unexpended Accrued :	$25,027,000.00
Cash Expenses :	$0.00			
Actual Expenses :	$0.00			

Budgeted Amounts

Adopted :	$25,027,000.00		Budget Reserve :	$0.00
Allocated :	$0.00		Transfer Out :	$0.00
Amendments :	$0.00		Transfer In :	$0.00
Carry Forward :	$0.00		Original Budget :	$25,027,000.00
Reversions :	$0.00		Current Budget :	$25,027,000.00

General Information

BFY :	2006
CAFR Fund Type :	GNRL
Cabinet :	31
Function Group :	030A
Function Type :	030B
Fund Type :	0100
Object Type :	1

Name :	030B
Manager :	
Description :	
Active :	☑
House Bill Number :	
Start Date :	07/01/2005
End Date :	06/30/2006

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Modified Budget Line Controls Previous Level Object Summary

The Object Inquiry Page provides information for the Object Type balances. These balances are by Object Type only. **Remember that Object Type allotments exist for the General Fund only.**

Budget Actuals

- Accrued Expenses = expenditures where the payment has been authorized but payment has not been submitted to the vendor. (The payment request document has been completed but the check/EFT has not been generated.)
- Cash Expenses = expenditures where the payment has been authorized and submitted to the vendor. (The payment request document has been completed and the check/EFT has been generated.)
- Actual Expenses = Accrued Expenses + Cash Expenses
- Unobligated = Current Budget – Encumbered – Accrued Expenses – Cash Expenses
- Unexpended Accrued = Current Budget – Accrued Expenses – Cash Expenses

Budgeted Amounts

- Adopted = Appropriations included in the Appropriations Bills and any Special Legislation Appropriations
- Amendments = any changes that occur after the enactment of the Appropriations Bills
- Current Budget = Adopted + Amendments

Search Tip – Add to Favorites

eMARS has functionality to save pages as favorites for easy reference. Favorites are covered in the Intro to eMARS course. Using this functionality we can save the budget inquiry pages and the search criteria as a Favorite by performing the following steps:
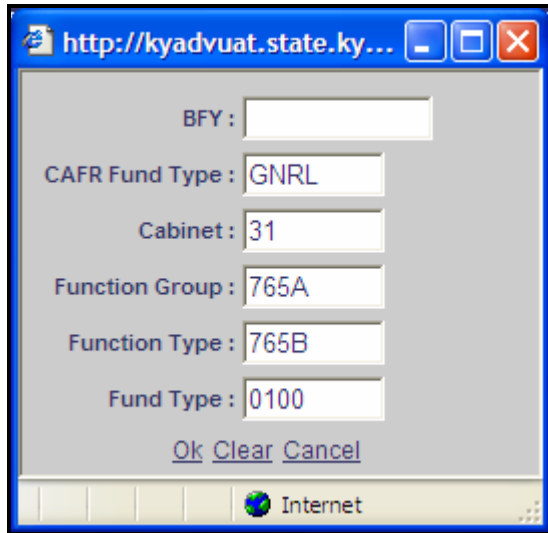
1. Click **Page Search** and enter the page code for the budget inquiry page you wish to view.

2. Open the page and enter the search criteria to view one of your active budget lines

3. Click **OK**.

4. Right click on the inquiry page displayed with your search criteria and click **Add To Favorites**.

5. Enter the name to assign to the favorites entry for this search criteria.

6. Click **OK**. A message displays indicating the favorite was added.
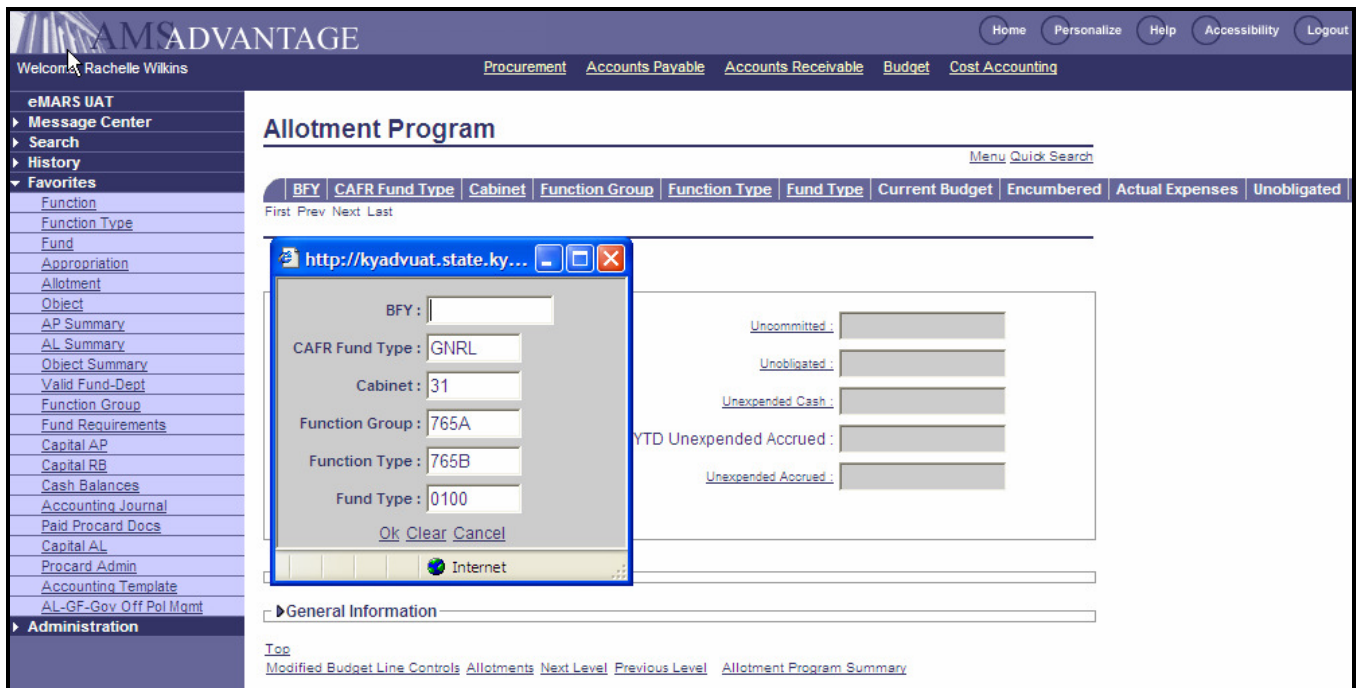
7. Click **Favorites** in the secondary navigation panel to see the entry you just created.

8. Select this entry to open the inquiry page again with your search criteria already pre-populated.

Exercise 1 — Review Budget Inquiry Pages – Non General Fund

Scenario

Before processing payment documents, you need to review the budget inquiry pages to ensure sufficient budget balances. A vendor has submitted an invoice for Data Processing Supplies (E331) for $3,000. Using the allotment 2006-RSTD-31-030P-030T-1300, determine if the vendor can be paid.
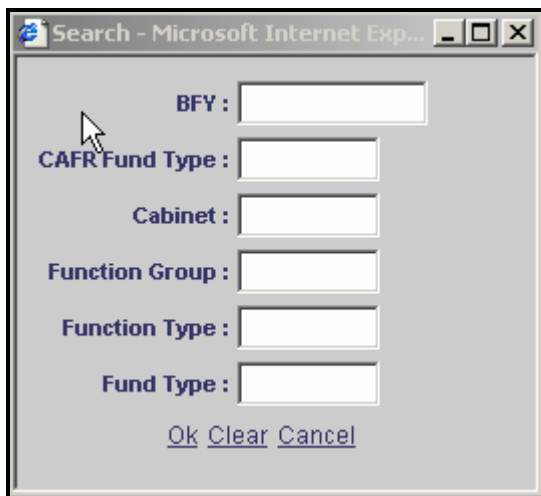
Task Overview

For the Restricted Fund scenario, determine if the payment amount is less than the Allotment Unobligated and Allotment YTD Unexpended Accrued.

Procedures

1. Click **Allotment Inquiry (BQ3LV2)** in the Operating Budget Workspace to open the Allotment Inquiry (BQ3LV2) page.

2. Enter the following information on the Search pop up box:

Field	Value
BFY	2006
CAFR Fund Type	RSTD
Cabinet	31
Function Group	030P
Function Type	030T
Fund Type	1300

3. Click **Ok**.

Allotment Program

	BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Current Budget	Encumbered	Actual Expenses	Unobligated
✓	2006	RSTD	31	030P	030T	1300	$24,400.00	$0.00	$18,966.45	$5,433.55

First Prev Next Last

Search

▼Budget Actuals

Purchase Reservations :	$0.00		Uncommitted :	$5,433.55
Pre-Encumbered :	$0.00		Unobligated :	$5,433.55
Encumbered :	$0.00		Unexpended Cash :	$24,400.00
Accrued Expenses :	$18,966.45		YTD Unexpended Accrued :	$5,433.55
Cash Expenses :	$0.00		Unexpended Accrued :	$5,433.55
Actual Expenses :	$18,966.45			

▶Budgeted Amounts

▶General Information

Top
Modified Budget Line Controls Allotments Next Level Previous Level Allotment Program Summary

Results of the inquiry search showing the Budget Actuals section. The two highlighted fields (Unobligated and YTD Unexpended Accrued) are the budget balances used to determine if an accounting transaction will post.

Allotment Program

	BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Current Budget	Encumbered	Actual Expenses	Unobligated
✓	2006	RSTD	31	030P	030T	1300	$24,400.00	$0.00	$18,966.45	$5,433.55

First Prev Next Last

Search

▶ Budget Actuals

▼ Budgeted Amounts

Adopted :	$24,400.00	Budget Reserve :	$0.00
Allocated :	$0.00	Transfer Out :	$0.00
Amendments :	$0.00	Transfer In :	$0.00
Carry Forward :	$0.00	Original Budget :	$24,400.00
Reversions :	$0.00	Current Budget :	$24,400.00
		Total Current LVL3 :	$0.00
		Total Adopted LVL3 :	$0.00
		Total Allotted :	$24,400.00
		YTD Allotments :	$24,400.00

▶ General Information

Top
Modified Budget Line Controls Allotments Next Level Previous Level Allotment Program Summary

Budgeted Amounts section for the search results.

4. Review the budget balances on the Allotment Inquiry (BQ3LV2) page to determine if payment can be made[15].

---

[15] Yes. The Unobligated and YTD Unexpended Accrued are both greater than $3,000.

Exercise 2 — Review Budget Inquiry Pages – General Fund

Scenario

A vendor has submitted an invoice for Office Supplies (E321) for $50,000. Using the allotment 2006-GNRL-39-7580-758H-0100-3, determine if the vendor can be paid? Review the budget balances using the budget inquiry pages to determine if there is sufficient budget to process the payment.

Task Overview
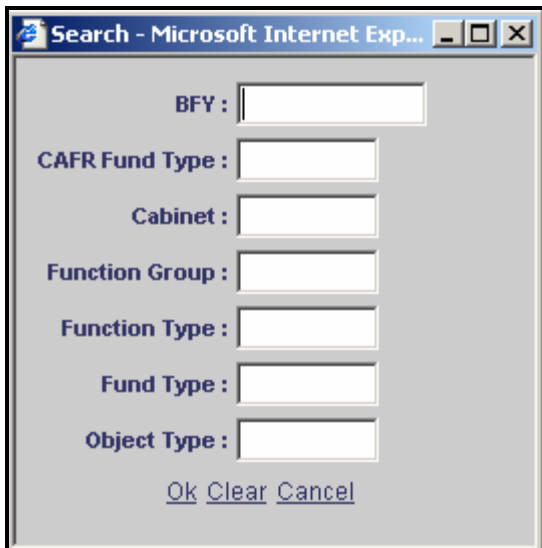
For the General Fund scenario, determine if there is enough Unobligated at the Object level. Additionally, determine if there is enough Unobligated and YTD Unexpended Accrued at the Allotment level.

Procedures

Object Allotment Inquiry (BQ3LV3) Page

1. Click **Object Allotment Inquiry (BQ3LV3)** in the Operating Budget Workspace to open the Object Allotment Inquiry (BQ3LV3) page.

2. Enter the following information on the Search pop up box:

Field	Value
BFY	2006
CAFR Fund Type	GNRL
Cabinet	39
Function Group	7580
Function Type	758H
Fund Type	0100
Object Type	3

3. Click **Ok**.

4. Review the Unobligated balance on the Object Allotment Inquiry (BQ3LV3) page to determine if payment can be made[16]. Next, determine if the payment can be made by checking the Allotment Inquiry (BQ3LV2).

5. Click **Previous Level** from the bottom of the Object Inquiry page. This will take you to the Allotment Inquiry page.

---

[16] Yes. The Unobligated amount is greated than $50,000

6. Review the budget balances on the Allotment Inquiry (BQ3LV2) page to determine if payment can be made[17].

Budget Summary Inquiry Pages

Three budget summary inquiry pages are available in eMARS to analyze budget expense summaries. They are:

- Appropriation Summary (ESUM3L1)
- Allotment Summary (ESUM3L2)
- Object Summary (ESUM3L3)

Just like the budget level inquiry screens, the Budget Summary pages allow you to view expense information by performing simple queries against the data. The main difference between these 2 types of inquiry pages is that the budget level inquiry screens shows expense totals for individual budgets and the expense summary screens show expense totals for multiple budgets added together. If you want to see expenditure totals across your entire Cabinet or across an entire budget fiscal year, this is the screen you would go to. There are also links at the bottom of these pages that will allow you to navigate back and forth between the budget inquiry screens and the expense summary screens. The following pages illustrate what these summary screens look at.

Appropriation Summary (ESUM3L1)

Use this page to look up summary level budget information for appropriations.

Allotment Summary (ESUM3L2)

Use this page to look up summary level budget information for allotments.

Object Allotment Summary (ESUM3L3)

Use this page to look up summary level budget information by object allotments.

Search Tip – Multiple Values

In the search fields on the inquiry and summary pages, you may enter multiple values separated by commas. For example, if you wish to see the information for two specific Allotments (Function Types) you may enter 040A, 040B in the Function Type field and the search results will return the values for both Allotment accounts.

Exercise 3 — Review Expense Budget Summary Pages

Scenario

Use the Expense Budget Summary page to view summaries of Expense Budgets. The page aggregates individual budget lines across any combination of budgeted chart of accounts elements. The level of summarization is determined by the search criteria that you enter.
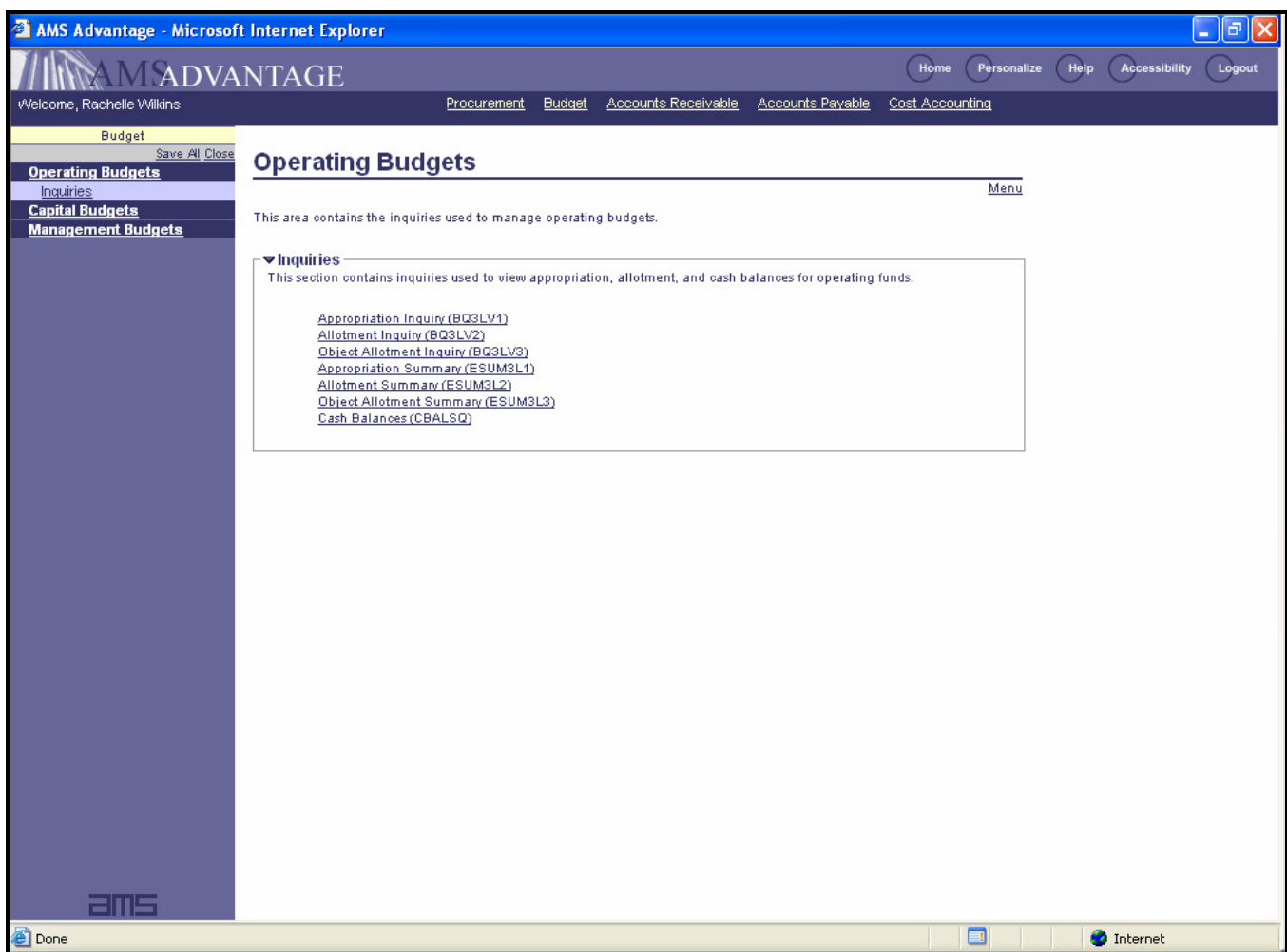
Task Overview

You will open the expense budget summary pages and perform a query. You will also choose a level of detail by which the high-level summary may be further broken-down. The resulting detail lines will be displayed in the grid below the high-level summary. You can select one of the resulting detail lines and click the **Budget Inquiry** link to transition to the Expense Budget Inquiry page and view all the expense budget lines that were summarized into the detail line on the Expense Budget Summary page.

Procedures

Appropriation Summary (ESUM3L1) Page

1. Click the Budget Workspace link on the eMARS Home page.

2. Click **Appropriation Summary (ESUM3L1)** in the Operating Budgets Workspace to open the Appropriation Summary (ESUM3L1) page.

3. Enter the following information:

Field	Value
BFY	2006
CAFR Fund Type	ROAD
Cabinet	35
Function Group	*Leave blank*
Detail	*Leave blank*

Click **Browse**.

4. Review the data on the Appropriation Summary (ESUM3L1) page.

5. Now, change the Detail drop down to select Function Group. Click **Browse**. This will display the expense budget summary for Cabinet-35, CAFR Fund Type-ROAD by Appropriation.

Access the Allotment Summary (ESUM3L2) Page

1. Click **Allotment Summary (ESUM3L2)** in the Operating Budgets Workspace to open the Allotment Summary (ESUM3L2) page.

2. Enter the following information:

Field	Value
BFY	2006
CAFR Fund Type	RSTD
Cabinet	*54*
Function Group	*Leave Blank*
Function Type	*Leave Blank*
Fund Type	*Leave Blank*
Detail	Function Type

3. Click **Browse**.

4. Review the data on the Allotment Summary (ESUM3L2) page.

5. Click the **BQ3LV2** link at the bottom of the Allotment Summary page. This will open the Allotment Program Inquiry page.

Access the Object Allotment Summary (ESUM3L3) Page

1. Click **Object Allotment Summary (ESUM3L3)** in the Operating Budgets Workspace to open the Object Allotment Summary (ESUM3L3) page.

Enter the following information:

Field	Value
BFY	2006
CAFR Fund Type	GNRL
Cabinet	39
Function Group	*Leave Blank*
Function Type	*Leave Blank*
Fund Type	0100
Object Type	*Leave Blank*
Detail	Object Type

2. Click **Browse**.

3. Review the data on the Object Allotment Summary (ESUM3L3) page.

4 – Management Budgets

Management Budgets are a more specific breakdown of an agency's operating budget and may use any of the available chart of account elements, not just those allowed for Appropriations and Allotments. They provide the capability to record financial goals and expectations. Financial goals and expectations can be recorded for both expenditures and revenues. They are not used by the financial system to edit transactions but rather are used to produce reports at levels lower than Appropriations and Allotments. Management Budgets are established and used strictly by each agency's individual management and staff.

A Management Budget can be built for the entire fiscal year, for fiscal quarters, or for fiscal months. Generally, Management Budgets are established as yearly. They can be Expense or Revenue Budgets. The definition of Management Budgets is completely flexible, as the structure and level of detail may vary according to the needs of the Management Budget process. Any reports that compare actual against Management Budgets can be summarized to the level where the two are consistent. Remember, Management Budgets differ from Appropriations and Allotments in that they do not impose any control over spending or revenue collection.

Management Budgets are created by the Management Budget (OB1) document. Management Budget documents do not update any tables, and the Management Budget data is not available for online inquiry.

With eMARS, agencies have the option to enter their Management Budgets directly into eMARS as a Management Budget document (OB1) or to a predefined Excel spreadsheet. The spreadsheet includes a macro to generate an XML file that is loaded to eMARS through an interface. Once loaded to eMARS, agencies can review the loaded OB1 documents, make corrections and updates, and apply final approvals. The transactions will then be loaded to the data warehouse and will be available for reporting purposes.

The Management Budget Excel spreadsheet is available on the eMARS website:

http://finance.ky.gov/internal/emars/forms/.

5 – eMARS Management Budget Spreadsheet and Approvals

The eMARS Management Budget spreadsheet allows you to enter your Management Budget data into an Excel spreadsheet and includes a macro to generate an XML file that is interfaced to eMARS.

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	**eMARS Management Budget Spreadsheet**									Generate XML			
2	After entering all the accounting line information into the spreadsheet, click the "Generate XML" button to create the export file to be												
5	Record Number	Budget FY (Req. 4)	Budget Type (1)	Plan Type Indicator (1)	Plan Period (2)	Amount (Req. 14, 2)	Fund (4)	Sub Fund (4)	Dept (3)	Unit (4)	Sub Unit (4)	Function (4)	Sub Function (4)
6													
7													

N	O	P	Q	R	S	T	U	V	W	X	Y	Z
Object (4)	Sub Object (4)	Revenue Source (4)	Sub Revenue Source (4)	Activity (4)	Sub Activity (4)	Location (4)	Sub Location (4)	Reporting Code (10)	Sub Reporting Code (4)	Dept Object (4)	Dept Revenue (4)	Appropriation Unit (9)

AA	AB	AC	AD	AE	AF
Program (10)	Phase (6)	Program Period (6)	Task (4)	Task Order (6)	Sub Task (4)

To complete the eMARS Management Budget spreadsheet follow the instructions below:

1. Open the eMARS Management Budget spreadsheet in Microsoft Excel. Note: The first time you access the spreadsheet you may be required to change your security settings. To change the security settings, open the Tools menu and click Options. Click the Security tab and then click the Macro Security button. Click the Medium radio button and click OK. Close and re-open the spreadsheet.

2. Click Enable Macros.

3. Complete the following fields:

REQUIRED

- Budget FY – enter the Budget Fiscal Year
- Budget Type - select the appropriate code from the drop down box. Y/y = Yearly, Q/q = Quarterly and M/m = Monthly
- Plan Type Indicator – select the appropriate code from the drop down box. E/e = Expense, R/r = Revenue
- Plan Period - enter the plan period for the transaction:
    - Yearly budgets enter a '1'
    - Quarterly budgets enter a '1' for the first quarter, '2' for the second quarter, '3' for the third quarter and '4' for the fourth quarter
    - Monthly budgets enter the fiscal month 1 through 12
- Dept – enter the Department code
- Unit – enter the unit code
- Amount – enter the amount
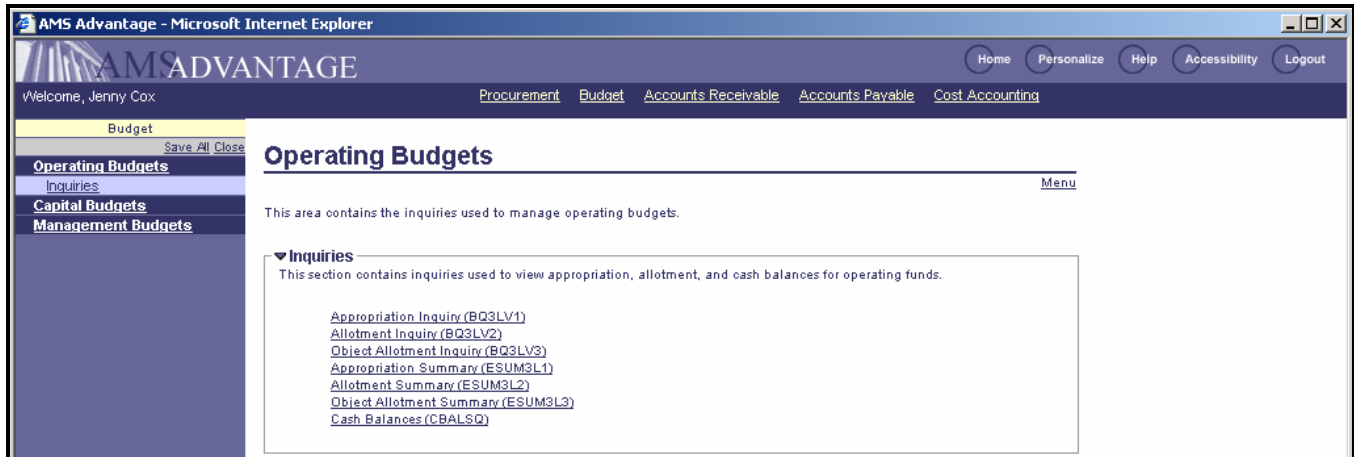
OPTIONAL

- Fund – enter the fund code
- Function – enter the function code
- Object – enter the object code if this is an expense budget. Hierarchies of objects such as object class or object type cannot be entered. You can report both budgets and actuals at the various hierarchies of object code. So, if you don't want to budget by object but want to budget by object class, select one object in the object class and use it as a substitute for the object class.
- Revenue Source – enter the revenue code if this is a revenue budget

4. Enter data in any of the remaining field's necessary based on your chart of accounts needs.

5. Open the **File** menu and click **Save**.

6. Select the file location where you want to save the spreadsheet. Name and Save the spreadsheet.

7. Click the **Generate XML** button next to the spreadsheet header.

8. Select the location where you want to save the spreadsheet and name the XML file. The name can be the same as the name you assigned the spreadsheet. **Do not change the file type.** A Progress Bar displays.

9. When the XML file is completed, the Progress Bar automatically closes.

The following is an example of a completed eMARS Management Budget Spreadsheet:
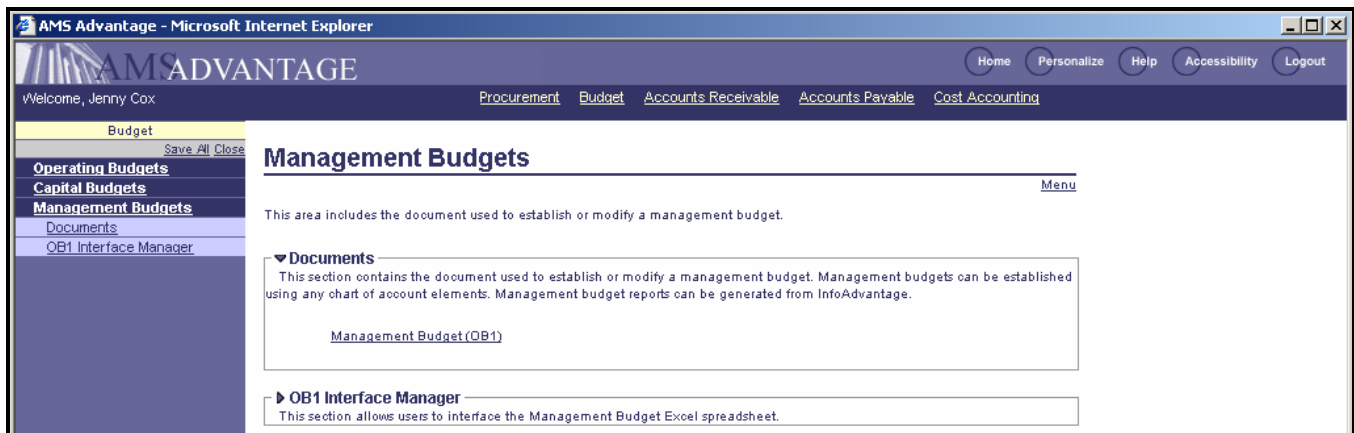
	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	**eMARS Management Budget Spreadsheet**								Generate XML					
2	After entering all the accounting line information into the spreadsheet, click the "Generate XML" button to create the export file to be													
5	**Record Number**	**Budget FY (Req. 4)**	**Budget Type (1)**	**Plan Type Indicator (1)**	**Plan Period (2)**	**Amount (Req. 14, 2)**	**Fund (4)**	**Sub Fund (4)**	**Dept (3)**	**Unit (4)**	**Sub Unit (4)**	**Function (4)**	**Sub Function (4)**	**Object (4)**
6	1	2006	Y	E	1	338600	0100		765	OSBD		GOPM		E111
7	2	2006	Y	E	1	1800	0100		765	OSBD		GOPM		E115
8	3	2006	Y	E	1	10000	0100		765	OSBD		GOPM		E119
9	4	2006	Y	E	1	31000	0100		765	OSBD		GOPM		E121
10	5	2006	Y	E	1	28200	0100		765	OSBD		GOPM		E122
11	6	2006	Y	E	1	23000	0100		765	OSBD		GOPM		E123
12	7	2006	Y	E	1	200	0100		765	OSBD		GOPM		E124
13	8	2006	Y	E	1	600	0100		765	OSBD		GOPM		E131
14	9	2006	Y	E	1	84700	0100		765	OSBD		GOPM		E146
15	10	2006	Y	E	1	1800	0100		765	OSBD		GOPM		E212
16	11	2006	Y	E	1	300	0100		765	OSBD		GOPM		E221
17	12	2006	Y	E	1	4600	0100		765	OSBD		GOPM		E224
18	13	2006	Y	E	1	7000	0100		765	OSBD		GOPM		E241
19	14	2006	Y	E	1	1500	0100		765	OSBD		GOPM		E251
20	15	2006	Y	E	1	8000	0100		765	OSBD		GOPM		E255
21	16	2006	Y	E	1	2200	0100		765	OSBD		GOPM		E261
22	17	2006	Y	E	1	1800	0100		765	OSBD		GOPM		E263
23	18	2006	Y	E	1	100	0100		765	OSBD		GOPM		E264
24	19	2006	Y	E	1	1400	0100		765	OSBD		GOPM		E271
25	20	2006	Y	E	1	7500	0100		765	OSBD		GOPM		E281
26	21	2006	Y	E	1	200	0100		765	OSBD		GOPM		E284
27	22	2006	Y	E	1	5000	0100		765	OSBD		GOPM		E294
28	23	2006	Y	E	1	300	0100		765	OSBD		GOPM		E300
29	24	2006	Y	E	1	2700	0100		765	OSBD		GOPM		E321
30	25	2006	Y	E	1	2500	0100		765	OSBD		GOPM		E330
31	26	2006	Y	E	1	500	0100		765	OSBD		GOPM		E341
32	27	2006	Y	E	1	1100	0100		765	OSBD		GOPM		E346
33	28	2006	Y	E	1	2000	0100		765	OSBD		GOPM		E350

10. Log in to eMARS and open the **Budget** Workspace.

11. Click **Management Budgets** in the Budget Workspace.

12. Expand the OB1 Interface Manager section and click **Interface Control Manager (INTCM)**.

13. Click the **Upload Files Page** link.

14. Select the Interface ID assigned to your agency for Management Budget interfaces and enter a description of the file in the Description field.

15. Click the Attachment File **Browse** button to select the saved XML file.

Upload Files Page

Menu Quick Search

Cancel Upload File

Interface Id : Management Budget

Description : Agency 765

Attachment File : s and Settings\Eric Thibodeaux\Desktop\765_OB1.xml   Browse...

16. Click **Upload File**.

Interface Content Manager

Menu Quick Search

	Interface Id	File Name	Create Timestamp	PDI Status Indicator	File Indicator
✓	Management Budget	Management Budget_2172006_153648	2/17/2006 15:36:48	NA	N

First Prev Next Last

Download Hold Release   Search

Interface Id : Management Budget

Description : Agency 765

File Name : Management Budget_2172006_1536

Archive File Name : Management Budget_2172006_1536

File Indicator : N

PDI Status Indicator : NA

Create Timestamp : 2/17/2006 15:36:48

Create User ID : rwilkins

Last Modified On : 2/17/2006 15:36:48

Last Modified By : rwilkins

Upload Files Page

17. Your Management Budget file has now been loaded to the server for the next nightly run. The results of performing these steps will load your Management Budget information to eMARS in the form of an OB1 document.

The next business day, you will be able to open the loaded OB1(s) in eMARS, then review and submit the document(s). Your department's workflow rules will determine the flow of the document from this point.

Exercise 4 – Complete the eMARS Management Budget Spreadsheet

Scenario

Your agency is using the Management Budget spreadsheet to enter Management Budget information into eMARS. You will access the spreadsheet to enter your Management Budget information.

Task Overview

Access the Management Budget spreadsheet from the eMARS website and enter the data supplied. Follow the steps to generate the required XML file and load the file to the eMARS server.

Procedures

1. Access the eMARS Management Budget Spreadsheet from the eMARS website at http://finance.ky.gov/internal/emars/forms/.

2. Enter the following information for all rows:

Management Budget Spreadsheet	Value
Record Number	Protected - Leave blank
Budget FY	2006
Budget Type	Y
Plan Type Indicator	E
Plan Period	1
Fund	1301
Dept	765
Unit	OSBD
Function	BAC0

3. Enter the following object and amount information:

Management Budget Spreadsheet – Object	Management Budget Spreadsheet - Amount
E111	400000
E121	32000
E122	29200
E123	24000
E124	300
E212	4600
E224	5000
E321	1000
E381	30000

4. Open the **File** menu and click **Save**.

5. Select the file location where you want to save the spreadsheet. Name and Save the spreadsheet.

6. Click the **Generate XML** button in the upper right hand corner of the spreadsheet.

7. Select the location where you want to save the spreadsheet and name the XML file. The name can be the same as the name you assigned the spreadsheet. **Do not change the file type.** A Progress Bar displays. When the XML is completed, the Progress Bar automatically closes.

8. Open the **File** menu and click **Close**.
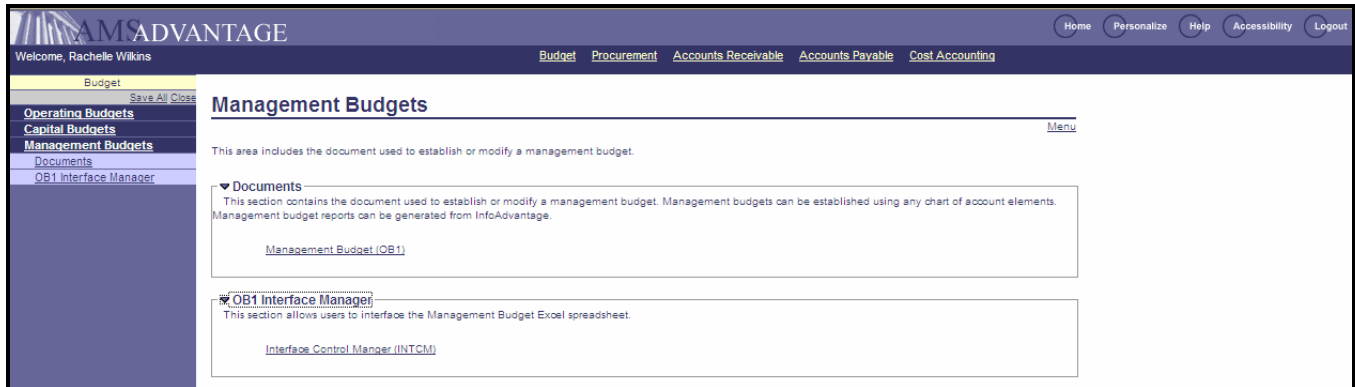
9. Log in to eMARS and click the Interface Content Manager link in the Management Budget Workspace

Interface Content Manager

| Interface Id | File Name | Create Timestamp | PDI Status Indicator | File Indicator |

First Prev Next Last

Download Hold Release   Search

Interface Id : [_____]

Description : [_____]

File Name : [_____]

Archive File Name : [_____]

File Indicator : [_____]

PDI Status Indicator : [_____]

Create Timestamp : [_____]

Create User ID : [_____]

Last Modified On : [_____]

Last Modified By : [_____]

Upload Files Page

[Navigation to Upload Files Page]

10. Click on the link at the bottom called **Upload Files Page**.

Upload Files Page

Cancel Upload File

Interface Id : [Management Budget] [>]

Description : [Agency 765|]

Attachment File : [_____] [Browse...]

11. On the Upload Files page, select Management Budget as the Interface ID and fill in a description like the one above. Note: For Production, you will select the Interface ID that has been assigned to your Department.

12. Click the **Browse** button to the right of the Attachment File box.

Upload Files Page

Menu Quick Search

Cancel Upload File

Interface Id : Management Budget

Description : Agency 765

Attachment File : s and Settings\Eric Thibodeaux\Desktop\765_OB1.xml   Browse...

13. Select the saved XML file from the previous steps.

Upload Files Page

Menu Quick Search

Cancel Upload File

Interfa[Upload] Management Budget

Description : Agency 765

Attachment File : s and Settings\Eric Thibodeaux\Desktop\765_OB1.xml   Browse...

14. Click **Upload File.**

Interface Content Manager

Menu Quick Search

	Interface Id	File Name	Create Timestamp	PDI Status Indicator	File Indicator
✓	Management Budget	Management Budget_2172006_153648	2/17/2006 15:36:48	NA	N

First Prev Next Last

Download Hold Release   Search

Interface Id : Management Budget

Description : Agency 765

File Name : Management Budget_2172006_1536

Archive File Name : Management Budget_2172006_1536

File Indicator : N

PDI Status Indicator : NA

Create Timestamp : 2/17/2006 15:36:48

Create User ID : rwilkins

Last Modified On : 2/17/2006 15:36:48

Last Modified By : rwilkins

Upload Files Page

15. Your Management Budget file has now been loaded to the server for the next nightly run. The results of performing these steps will load your Management Budget information to eMARS in the form of an OB1 document.

6 – Management Budget Document

When the eMARS Management Budget Spreadsheet is interfaced with the system, eMARS automatically creates Management Budget (OB1) documents to load the information in the system. Agencies can also manually enter the OB1 document rather than complete the spreadsheet.

Management Budget Spreadsheet to OB1 Document Crosswalk

Management Budget Spreadsheet	Management Budget (OB1) Document Field
Record Number	NA
Budget FY	BFY
Budget Type	Event Type (Budget Type + Plan Type indicator maps to event type)
Plan Type Indicator	Event Type (Budget Type + Plan Type indicator maps to event type)
Plan Period	Period
Amount	Line Amount
Fund	Fund
Sub Fund	Sub Fund
Dept	Department
Unit	Unit
Sub Unit	Sub Unit
Function	Function
Sub Function	Sub Function
Object	Object
Sub Object	Sub Object
Revenue Source	Revenue Source
Sub Revenue Source	Sub Revenue Source
Activity	Activity
Sub Activity	Sub Activity
Location	Location
Sub Location	Sub Location
Reporting Code	Reporting Code
Sub Reporting Code	Sub Reporting Code
Dept Object	Dept Object
Dept Revenue	Dept Revenue
Appropriation Unit	Appropriation Unit
Program	Program
Phase	Phase
Program Period	Program Period
Task	Task
Task Order	Task Order
Sub Task	Sub Task

Management Budget (OB1) Document

Management Budget (OB1): Header

Header - General Information

- Document Name: You may enter a document name.
- Record Date: Leave blank. Infers from the system date at the time of submission.
- Budget FY: Enter Budget Fiscal Year.
- Fiscal Year: Enter Budget Fiscal Year.
- Period: Enter the plan period for the transaction
  - o Yearly budgets enter a '1'
  - o Quarterly budgets enter a '1' for the first quarter, '2' for the second quarter, '3' for the third quarter and '4' for the fourth quarter
  - o Monthly budgets enter the fiscal month 1 through 12
- Document Description: Leave blank.

Management Budget (OB1): Accounting

REQUIRED

Accounting - General Information

- Event Type: The following event types are available on the OB1 document
    - o XYEX- used for recording a yearly expense budget
    - o XQEX- used for recording a quarterly expense budget
    - o XMEX- used for recording a monthly expense budget
    - o XYRV- used for recording a yearly revenue budget
    - o XQRV- used for recording a quarterly revenue budget
    - o XMRV- used for recording a monthly revenue budget
- Line Amount: Enter the line amount for the transaction

Accounting - Fund Accounting

- Department: Enter the department code.
- Unit: Enter the unit code.

OPTIONAL

Accounting - Fund Accounting

- Fund: Enter the fund code.
- Object: Enter an object code if this is an expenditure transaction. Hierarchies of objects such as object class or object type cannot be entered. You can report both budgets and actuals at the various hierarchies of object code. So, if you don't want to budget by object but want to budget by object class, select one object in the object class and use it as a substitute for the object class.
- Revenue: Enter a revenue code if this is a revenue transaction.

The Posting section of this document is not applicable for this transaction.

After entering the required fields and any other fields necessary in the Management Budget process for your agency, select the Validate button. This will ensure that the required elements are present and valid. If the document is error free, you may submit the document. Your department's workflow rules will determine the flow of the document from this point.

Exercise 5 – Process a Management Budget (OB1) Document

Scenario

Your agency is using the Management Budget (OB1) document to enter Management Budget information into eMARS. You will access this document to enter your budget information.

Task Overview

Access the Management Budget (OB1) document from the Budgets workspace and enter the data supplied to establish a Management Budget.

Procedures

1. Click the Budget Workspace link on the eMARS Home page.

2. Click **Management Budgets** in the Workspace.

3. Click **Documents** in the Workspace to open the Document Catalog.

4. Click **Create** and enter the following information.

Fields	Values
Code	OB1
Dept	765
Unit	OSBD
Auto Numbering	Selected

5. Click **Create**.

6. Enter the following information in the **General Information** section:

Fields	Values
Document Name	OSBD Yearly Budget
Fiscal Year	2006
Budget FY	2006
Period	1
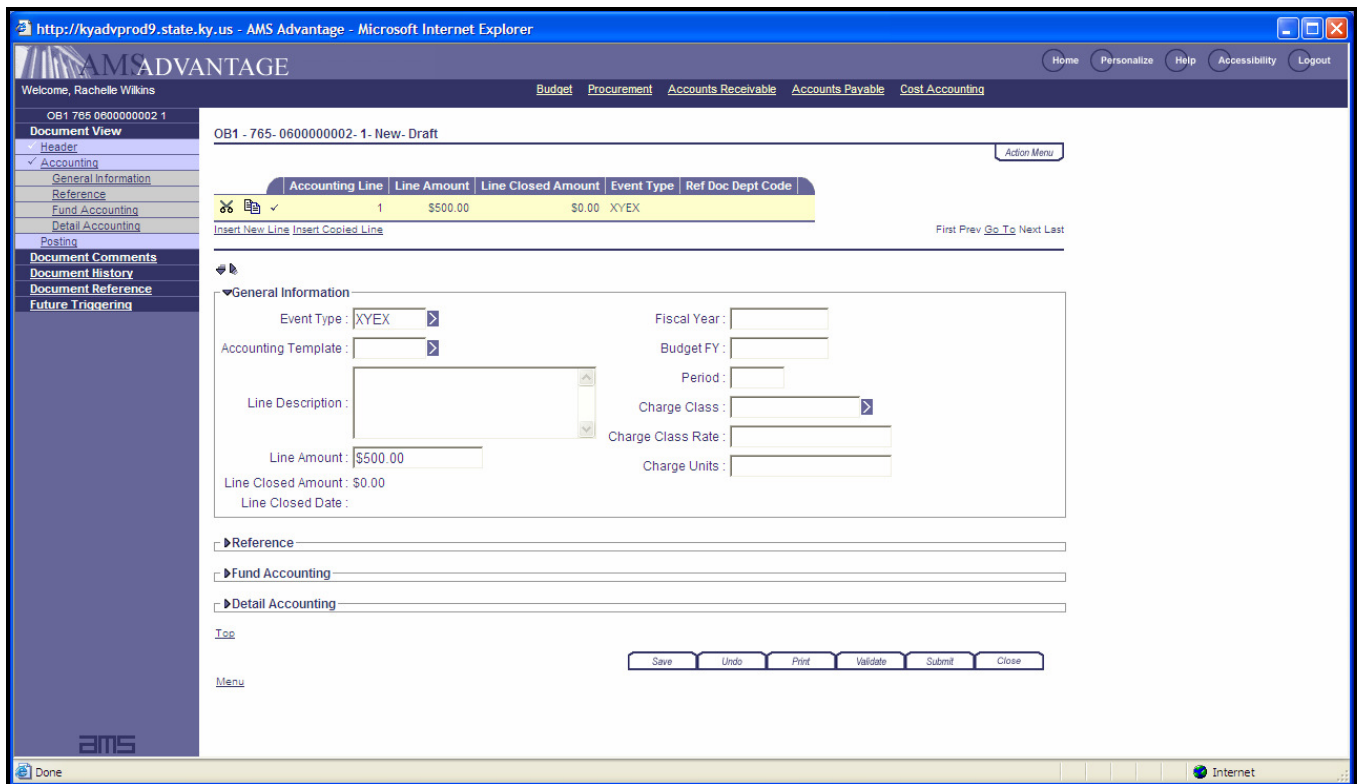
7. Click **Accounting** on the Secondary Navigation panel.

8. Click **Insert New Line**.

9. Enter the following information in the General Information section:

Fields	Values
Event Type	XYEX
Line Amount	500

10. Expand the Fund Accounting section and enter the following:

Fields	Values
Fund	0100
Department	765
Unit	OSBD
Object	E111
Revenue	*Leave Blank*

11. Expand the Detail Accounting section and enter the following:

Fields	Values
Function	GOPM

12. **Validate**.

13. Correct any errors and then click **Validate** again.

14. Click **Submit**.

15. Click **Close**.

7 –SAS-14 Account Maintenance Form

The SAS-14, Account Maintenance Form, is used to Establish, Inactivate or Change an Allotment, Function, Operating Fund (cash control) or Capital Project. The form is split into two distinct sections: FUNCTION and FUND. The Function area should only be completed when dealing with an Allotment account or Function code. The Fund area will be completed when dealing with an Operating Fund (cash control) or Capital Project. Drop down lists have been provided for the Fiscal Year, Department, Function Group and Fund Type fields. The instructions for completing the form are slightly different when dealing with Operating Accounts vs Capital Projects. Completing the form for Capital Projects will be covered in the Capital and Revenue Budget course material.

The SAS-14 form and instructions can be found on the eMARS website at:

http://finance.ky.gov/internal/eMARS/forms/.

SAS-14
05/07

Commonwealth of Kentucky
ACCOUNT MAINTENANCE FORM

Date: 5/15/2007

○ Establish
○ Inactivate
○ Change

Reason for Change:

FY: ☐   **DEPT:** ☐

FUNCTION

ALLOTMENT (FUNCTION TYPE)

Function Group (AP)	Function Type (AL)	Function Type Name (AL)

☐ **Override Allotment**   From: ☐   To: ☐

Provide justification for allotment override:

FUNCTION

Function Group (AP)	Function Type (AL)	Function	Function Name

FUND

FUND

Fund Type	Fund	Fund Name

For Restricted Funds Only -

Is the Fund: ○ On Budget   Enter the Allotment (Function Type) this Fund is to be expended from: ☐
     ○ Off Budget

For Capital Projects Only -

If the Capital Project is funded from Bond Proceeds are the Bonds:
   ○ General Fund Supported   ○ Agency Bonds

☐ Is the Capital Project funded from an existing Bond Pool? If Yes, enter the Fund Code: ☐

☐ **Does this Fund Accrue Interest Income?** If yes, state the legal authority for the accrual of interest income.
     Legal Authority: _____

Enter the account information where the interest income should post:

Fund	Dept	Unit	Function	Sub-Function	Activity	Sub-Activity	Program

Program Period	Location	Task	Sub-Task	Task-Order	Reporting Code	Sub-Reporting Code	Dept Revenue Source

☐ **Override Cash**   From: ☐   To: ☐

Provide justification for cash override:

Spending
☐ Require Sub-Function
☐ Require Activity
☐ Require Sub-Activity

Revenue
☐ Require Sub-Function
☐ Require Activity
☐ Require Sub-Activity

_____ Agency Contact

_____ Governor's Office for Policy and Management

Fund Class	Fund Category	Fund Type	Fund Group	CAFR Fund Type	Investment Pool	Template ID
	#N/A	0	0	#N/A	#N/A	

Operating Accounts

REQUIRED ELEMENTS:
- **Establish** – Requesting a new Allotment, Function, Operating Fund (cash control)
- **Inactivate** – Requesting to inactivate an existing Allotment, Function, Operating Fund (cash control)
- **Change** – Requesting to change an account element (e.g. overrides, interest income posting). Any requests for changes must have a corresponding explanation in the **Reason for Change** box.
- **FY –** Select the fiscal year from the drop down list.
- **Dept –** Select the department requesting this account from the drop down list.

FUNCTION AREA:
- **ALLOTMENT (FUNCTION TYPE)** - Complete this section when requesting to establish, inactivate or override an Allotment account.
  - Select the Function Group (AP) from the drop down list.
  - Enter the Function Type (AL) being requested.
  - Select the Fund Type (AL) for the Allotment Account from the drop down list.
  - Enter the name of the Allotment Account.
- **Override Allotment -** If requesting an Allotment override, select this check box. The From/To dates must be completed as well as the justification for the override. The end date of an override cannot exceed the end of the current fiscal year.
- **FUNCTION –** Complete this section when requesting to establish or inactivate a Function code.
  - Select the Function Group (AP) from the drop down list.
  - Enter the Function Type (AL) for the requested Function.
  - Select the Fund Type (AL) for the Function from the drop down list.
  - Enter the Function being requested.
  - Enter the Function Name.

FUND AREA:
- **FUND –** Complete this section when requesting to establish, inactivate or change an Operating Fund.
  - Select the Fund Type from the drop down list.
  - To inactivate or change an existing Fund, enter the Fund. To request a new Fund, leave the Fund field blank. This Fund code will be assigned by Statewide Accounting Services.
  - Enter the Fund Name.
- **For Restricted Funds Only –** Select whether the restricted fund is on-budget or off-budget. For on-budget restricted funds, enter the Allotment (Function Type) in which the Fund will be expended from.
- **For Capital Projects Only** – Leave Blank.
- **Fund accrues interest income –** If this fund accrues interest income, check this box. The legal authority for the accrual of interest income as well as the account information where the interest income should post must be completed. (e.g. KRS 94A.220, 101 KAR 3:10) **Fund, Dept, Unit and Function** is required except where the interest is posting to the new fund. In this case, leave the Fund blank and it will be completed by Statewide Accounting Services. All remaining fields are discretionary.
- **Override Cash** – If requesting a cash override on a fund, check this box. Justification and the From/To dates for the override must be completed. The end date of a cash override cannot exceed the end of the current fiscal year.
- **Spending and Revenue –** Departments can require Sub-Function, Activity, and Sub-Activity at the fund and department level for both spending and revenue. Check the appropriate boxes based on the departments needs.

SAS-14
05/07

Commonwealth of Kentucky
ACCOUNT MAINTENANCE FORM

Date: 5/15/2007

◉ Establish
○ Inactivate
○ Change

Reason for Change:

FUNCTION ONLY EXAMPLE

FY: 2008   **DEPT:** 520

FUNCTION

ALLOTMENT (FUNCTION TYPE)

Function Group (AP)	Function Type (AL)	Function Type Name (AL)

☐ **Override Allotment**   From: [ ]   To: [ ]

Provide justification for allotment override:

FUNCTION

Function Group (AP)	Function Type (AL)	Function	Function Name
520D	520T	DFA0	Forensic Investigations

FUND

Fund Type	Fund	Fund Name

For Restricted Funds Only -

Is the Fund: ○ On Budget   Enter the Allotment (Function Type) this Fund is to be expended from: [ ]
   ○ Off Budget

For Capital Projects Only -

If the Capital Project is funded from Bond Proceeds are the Bonds:
   ○ General Fund Supported   ○ Agency Bonds

[ ] Is the Capital Project funded from an existing Bond Pool? If Yes, enter the Fund Code: [ ]

☐ **Does this Fund Accrue Interest Income?** If yes, state the legal authority for the accrual of interest income.
   Legal Authority: _____

Enter the account information where the interest income should post:

Fund	Dept	Unit	Function	Sub-Function	Activity	Sub-Activity	Program

Program Period	Location	Task	Sub-Task	Task-Order	Reporting Code	Sub-Reporting Code	Dept Revenue Source

☐ **Override Cash**   From: [ ]   To: [ ]

Provide justification for cash override:

Spending
☐ Require Sub-Function
☐ Require Activity
☐ Require Sub-Activity

Revenue
☐ Require Sub-Function
☐ Require Activity
☐ Require Sub-Activity

Agency Signature

_____
Agency Contact

_____
Governor's Office for Policy and Management

FINANCE USE ONLY

Fund Class	Fund Category	Fund Type	Fund Group	CAFR Fund Type	Investment Pool	Template ID
	#N/A	0	0	#N/A	#N/A	

SAS-14
05/07

Commonwealth of Kentucky
ACCOUNT MAINTENANCE FORM

Date: 5/15/2007

◉ Establish
○ Inactivate
○ Change

Reason for Change:

ALLOTMENT AND FUNCTION EXAMPLE

FY: 2008   **DEPT:** 520

FUNCTION

ALLOTMENT (FUNCTION TYPE)

Function Group (AP)	Function Type (AL)	Function Type Name (AL)
520D	520T	Forensics

☐ **Override Allotment**   From: _____   To: _____

Provide justification for allotment override:

FUNCTION

Function Group (AP)	Function Type (AL)	Function	Function Name
520D	520T	DFA0	Forensic Investigations

FUND

Fund Type	Fund	Fund Name

For Restricted Funds Only -

Is the Fund: ○ On Budget   Enter the Allotment (Function Type) this Fund is to be expended from: _____
                ○ Off Budget

For Capital Projects Only -

If the Capital Project is funded from Bond Proceeds are the Bonds:
    ○ General Fund Supported   ○ Agency Bonds

_____ Is the Capital Project funded from an existing Bond Pool? If Yes, enter the Fund Code: _____

☐ **Does this Fund Accrue Interest Income?** If yes, state the legal authority for the accrual of interest income.
    Legal Authority: _____

Enter the account information where the interest income should post:

Fund	Dept	Unit	Function	Sub-Function	Activity	Sub-Activity	Program

Program Period	Location	Task	Sub-Task	Task-Order	Reporting Code	Sub-Reporting Code	Dept Revenue Source

☐ **Override Cash**   From: _____   To: _____

Provide justification for cash override:

Spending
☐ Require Sub-Function
☐ Require Activity
☐ Require Sub-Activity

Revenue
☐ Require Sub-Function
☐ Require Activity
☐ Require Sub-Activity

Agency Signature
_____
Agency Contact

_____
Governor's Office for Policy and Management

FINANCE USE ONLY

Fund Class	Fund Category	Fund Type	Fund Group	CAFR Fund Type	Investment Pool	Template ID
	#N/A	0	0	#N/A	#N/A	

SAS-14
05/07

Commonwealth of Kentucky
ACCOUNT MAINTENANCE FORM

Date: 5/15/2007

○ Establish
○ Inactivate
○ Change

Reason for Change:

FUND ONLY EXAMPLE

FY: 2008 **DEPT:** 520

ALLOTMENT (FUNCTION TYPE)

Function Group (AP)	Function Type (AL)	Function Type Name (AL)

☐ **Override Allotment** From: _____ To: _____

Provide justification for allotment override:

FUNCTION

Function Group (AP)	Function Type (AL)	Function	Function Name

FUND

Fund Type	Fund	Fund Name
1300		Forensic Investigations Fund

For Restricted Funds Only -

Is the Fund: ● On Budget   Enter the Allotment (Function Type) this Fund is to be expended from: 520T
○ Off Budget

For Capital Projects Only -

If the Capital Project is funded from Bond Proceeds are the Bonds:
○ General Fund Supported   ○ Agency Bonds

[____] Is the Capital Project funded from an existing Bond Pool? If Yes, enter the Fund Code: [____]

☐ **Does this Fund Accrue Interest Income?** If yes, state the legal authority for the accrual of interest income.
Legal Authority: _____

Enter the account information where the interest income should post:

Fund	Dept	Unit	Function	Sub-Function	Activity	Sub-Activity	Program

Program Period	Location	Task	Sub-Task	Task-Order	Reporting Code	Sub-Reporting Code	Dept Revenue Source

☐ **Override Cash** From: _____ To: _____

Provide justification for cash override:

Spending
☐ Require Sub-Function
☐ Require Activity
☐ Require Sub-Activity

Revenue
☐ Require Sub-Function
☐ Require Activity
☐ Require Sub-Activity

Agency Signature
_____
Agency Contact

_____
Governor's Office for Policy and Management

	Fund Class	Fund Category	Fund Type	Fund Group	CAFR Fund Type	Investment Pool	Template ID
FINANCE USE ONLY		SREV	1300	520T	RSTD	INT	

SAS-14
05/07

Commonwealth of Kentucky
ACCOUNT MAINTENANCE FORM

Date: 5/15/2007

- ⦿ Establish
- ◯ Inactivate
- ◯ Change

Reason for Change:

FUND AND FUNCTION EXAMPLE

FY: 2008   **DEPT:** 520

FUNCTION

ALLOTMENT (FUNCTION TYPE)

Function Group (AP)	Function Type (AL)	Function Type Name (AL)

☐ **Override Allotment**   From: To:

Provide justification for allotment override:

FUNCTION

Function Group (AP)	Function Type (AL)	Function	Function Name
520D	520T	DFA0	Forensic Investigations

FUND

FUND

Fund Type	Fund	Fund Name
1300		Forensic Investigations Fund

For Restricted Funds Only -

Is the Fund: ⦿ On Budget   Enter the Allotment (Function Type) this Fund is to be expended from: 520T
             ◯ Off Budget

For Capital Projects Only -

If the Capital Project is funded from Bond Proceeds are the Bonds:
  ◯ General Fund Supported   ◯ Agency Bonds

☐ Is the Capital Project funded from an existing Bond Pool? If Yes, enter the Fund Code:

☐ **Does this Fund Accrue Interest Income?** If yes, state the legal authority for the accrual of interest income.
   Legal Authority:

Enter the account information where the interest income should post:

Fund	Dept	Unit	Function	Sub-Function	Activity	Sub-Activity	Program

Program Period	Location	Task	Sub-Task	Task-Order	Reporting Code	Sub-Reporting Code	Dept Revenue Source

☐ **Override Cash**   From: To:

Provide justification for cash override:

Spending
- ☐ Require Sub-Function
- ☐ Require Activity
- ☐ Require Sub-Activity

Revenue
- ☐ Require Sub-Function
- ☐ Require Activity
- ☐ Require Sub-Activity

Agency Signature
_____
Agency Contact

_____
Governor's Office for Policy and Management

FINANCE USE ONLY

Fund Class	Fund Category	Fund Type	Fund Group	CAFR Fund Type	Investment Pool	Template ID
	SREV	1300	520T	RSTD	INT	

Completed SAS-14's should be submitted to the Governor's Office for Policy and Management for approval. Once approved, the SAS-14 will be submitted to Statewide Accounting Services for processing. If requesting a new "Fund" for an Operating Account, Statewide Accounting Services will assign the Fund code and notify the agency contact.

Exercise 6 – Complete an SAS-14 Account Maintenance Form

Scenario

The SAS-14 Account Maintenance form is used to Establish, Inactivate or Change and Allotment, Function, Operating Fund or Capital Project.

Task Overview

This exercise will entail establishing a new Restricted Fund with a new Allotment account and Function code. The new Fund will accrue its own interest income and the agency will require Sub-Function for both spending and revenue.

Procedures

1. Access the SAS-14 Account Maintenance form from the eMARS website: http://finance.ky.gov/internal/emars/forms/.

2. Enter the following information:

   - Select the Establish button.

   - FY = Select 2007 from the drop down list

   - Dept = Select 765 from the drop down list

   ALLOTMENT (FUNCTION TYPE)

   - Function Group = Select 765A from the drop down list

   - Function Type = 765F

   - Fund Type = Select 1300 from the drop down list

   - Function Type Name = eMARS Performance Budgeting

   FUNCTION

   - Function Group = Select 765A from the drop down list

   - Function Type = 765F

   - Fund Type = Select 1300 from the drop down list

   - Function = FF00

   - Function Name = eMARS Performance Budgeting – Phase I

   FUND

   - Fund Type = Select 1300 from the drop down list

   - Fund = Leave blank. It will be assigned by Statewide Accounting Services.

   - Fund Name = eMARS Performance Budgeting

   - Select the check box for "Fund Accrues Interest Income"

   - Legal Authority = KRS XXX.XXX

   - Interest Income Posting:

     o Fund: Leave blank. It will be assigned by Statewide Accounting Services.

- o Dept = Select 765 from the drop down list
- o Unit = OSBD
- o Function = FF00
- o Sub-Function = FFA0

- Select the check box for Spending – Require Sub-Function and Revenue – Require Sub-Function.

- Agency Contact = Enter your name

- Click Save.

- Select the file location in which you would like to save (for this exercise, save it to your desktop).

8 – Session Summary

Chart of Accounts - The eMARS chart of accounts is used to identify and classify all financial and budget data stored in eMARS. The Chart of Accounts elements used on Kentucky's budget structure are CAFR Fund Type, Cabinet, Function Group, Function Type, Fund Type and Object Type.

Budget Structure - A Budget structure is the framework of a budget determining the type of budget: expense, revenue, expense & revenue, or reimbursable. Budget structures consist of levels that correspond to increasingly more detailed levels of budgeting.

Budget Levels - Kentucky's operating budget structure is composed of three levels.

Appropriations – In eMARS, the Function Group element will be used to define an Appropriation.

Allotments - In eMARS, the Function Type element will be used to define an Allotment.

Available Budget Balances – Unobligated, Unexpended Accrued and YTD Unexpended Accrued balances are used in the budget control process to determine if sufficient budget exists to allow additional activity against the budget.

Budget Inquiries and Summaries- Four inquiry pages are available in eMARS to assist with identifying budget balances at the Appropriation, Allotment and Object level. Three summary level pages are also available.

Management Budgets – Management Budgets are a more specific breakdown of an agency's operating budget. They provide the capability to record financial goals and expectations. With eMARS, agencies have the option to enter their Management Budgets directly into eMARS as a Management Budget (OB1) or to an Excel spreadsheet.

SAS-14 – This form will be used to establish, inactivate or change Allotments, Functions, Operating Funds (cash control) and Capital Projects.

Review Questions

	Question #1: The eMARS term for appropriations is
A	Cabinet
B	Function Group
C	Function Type
D	Fund Type
	Question #2: The eMARS term for allotments is
A	Cabinet
B	Function Group
C	Function Type
D	Fund Type
	Question #3: Creating a Favorite on a budget inquiry page after you enter the search criteria allows you to access the page without re-entering the search criteria through the Favorites secondary navigation panel.
A	True
B	False
	Question #4: Management budgets are used in eMARS to edit transactions entered in the system.
A	True
B	False
	Question #5: Management budgets can be entered into eMARS using the Management Budget Spreadsheet or through
A	Appropriation (AP) documents
B	Allotment (AL) documents
C	Budget (BG) documents
D	Management Budget (OB1) documents
	Question #6: Use the SAS-14 form to:
A	Establish an Allotment account
B	Override cash on a Fund
C	Require Activity for spending and revenue
D	All of the above

Log Out of eMARS

You will conclude this exercise by logging out of the application:

Click **Logout**. This closes the eMARS application and ends your session. You can now close the open browser windows.

NOTE: Please remember to select Logout prior to closing your eMARS session. Just closing the page will not immediately end your session.

Review Answers

Question #1: The eMARS term for appropriations is	
B	Function Group

Question #2: The eMARS term for allotments is	
C	Function Type

Question #3: Creating a Favorite on a budget inquiry page after you enter the search criteria allows you to access the page without re-entering the search criteria through the Favorites secondary navigation panel.	
A	True

Question #4: Management budgets are used in eMARS to edit transactions entered in the system.	
B	False

Question #5: Management budgets can be entered into eMARS using the Management Budget Spreadsheet or through	
D	Management Budget (OB1) documents

Question #6: Use the SAS-14 form to	
D	All of the above